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Roger Lehman – August 9, 2021

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1 UNITED STATES DISTRICT COURT  
2 SOUTHERN DISTRICT OF NEW YORK  
3 MASTER DOCKET 18-MD-2865 (LAK)  
4 CASE NO. 18-CV-09797

5 IN RE:  
6 CUSTOMS AND TAX ADMINISTRATION OF  
7 THE KINGDOM OF DENMARK  
8 (SKATTEFORVALTNINGEN) TAX REFUND  
9 SCHEME LITIGATION

10  
11 C O N F I D E N T I A L  
12

13  
14 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL  
15 EXAMINATION OF  
16 ROGER LEHMAN  
17 VOLUME I  
18 DATE: August 9, 2021  
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23  
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25 REPORTED BY: MICHAEL FRIEDMAN, CCR

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1 R O G E R L E H M A N,  
2 called as a witness, having been first  
3 duly sworn according to law, testifies as follows:  
4  
5

6 EXAMINATION BY MR. WEINSTEIN:

7 Q Good morning, Mr. Lehman. My name  
8 is Marc Weinstein. I'm with the firm of  
9 Hughes, Hubbard & Reed. We represent the  
10 plaintiff SKAT in these cases.

11 A Good morning.

12 Q Throughout the day today, I will be  
13 asking you questions. I'd just ask that if  
14 we could both try to go slowly, not speak  
15 over each other so that the court reporter  
16 can get it down, it will make for a good  
17 record.

18 If there's any question that you  
19 haven't heard or you don't think you  
20 understand, just let us know so that we can  
21 either repeat it or clarify the question, so  
22 that if you have answered, we'll all  
23 understand at the end of the deposition that  
24 you understood and heard the question and  
25 were able to answer fully.

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1 I requested to buy shares and  
2 that's a long.

3 Q Did you have any conversations with  
4 Sanjay Shah or Priyan Shah about whether the  
5 sellers were short or long as part of these  
6 trades?

7 A No.

8 Q Can you turn to Exhibit 2212?

9 A (Witness reviewing.)

10 Q Have you seen this diagram before?

11 A I have not.

12 Q You see at the bottom there's the  
13 Bates stamp that we've been looking at, and  
14 this one says "Elysium?"

15 A Yes, I see the word "Elysium."

16 Q Is that a name familiar to you?

17 A I have heard it before, yes.

18 Q Is that -- was that an entity  
19 associated with Sanjay Shah?

20 A I believe so, yes.

21 Q Do you know anything more about it?

22 A Honestly, I don't remember anything  
23 about Elysium other than -- you know, that it  
24 was affiliated with Sanjay Shah.

25 Q Did the Valerius pension plan